

EAST BUFFALO



TOWNSHIP

AMENDED 2022 ANNUAL BUDGET

Approved by the Board of Supervisors on Monday, December 13, 2021

Approved by the Board of Supervisors on Monday, August 22, 2022

This presentation contains certain financial projections based upon a number of assumptions.

Fund balances as shown do not necessarily reflect total deposited funds/cash on-hand.

Dollar values have been rounded for ease in presentation.

**EAST BUFFALO TOWNSHIP
2022 ANNUAL BUDGET**

	PAGE
<hr/>	
GENERAL FUND	
Revenues	3
Expenses	5
<hr/>	
FIRE DEPARTMENT FUND	9
<hr/>	
WATER HYDRANT FUND	10
<hr/>	
STREET LIGHT FUND	11
<hr/>	
LIQUID FUELS	12
<hr/>	
CAPITAL RESERVE ACCOUNT	13
<hr/>	

- Total tax rate is 4.26 mills for non-exempt properties subject to the hydrant tax. \$4.26 tax per \$1,000 of assessed value.
- Total tax rate rate 4.20 mills, for non-exempt properties not subject to hydrant tax. \$4.20 tax per \$1,000 of assessed value.

EAST BUFFALO TOWNSHIP

2022 ANNUAL BUDGET

GENERAL FUND REVENUE

ACCT. NO.	ACCOUNT	2022 BUDGET
PROJECTED BEGINNING BALANCE		5,072,451
<hr/>		
REAL ESTATE TAX		
	REAL ESTATE MILLAGE RATE *	3.70
01.301.010	REAL ESTATE TAX CURRENT YEAR	1,909,669
01.301.020	REAL ESTATE TAX PRIOR YEARS	40,000
01.301.060	REAL ESTATE TAX CLEAN & GREEN	200
	Total Real Estate Tax Revenue	1,949,869
<hr/>		
REAL ESTATE TRANSFER TAX		
01.310.010	REAL ESTATE TRANSFER TAX	215,000
	Total Real Estate Transfer Tax	215,000
<hr/>		
EARNED INCOME TAX		
01.310.021	EARNED INCOME TAX CURRENT YEAR	1,000,000
01.310.022	EARNED INCOME TAX PRIOR YEARS	410,000
	Total Earned Income Tax Revenue	1,410,000
<hr/>		
LOCAL SERVICE TAX		
01.310.051	LOCAL SERVICE TAX CURRENT YEAR	185,000
01.310.052	LOCAL SERVICE TAX PRIOR YEARS	46,000
	Total Local Service Tax Revenue	231,000
<hr/>		
TOTAL TAX REVENUE		3,805,869
<hr/>		
LICENSES AND PERMITS		
01.321.061	PERMITS - TRANSIENT RETAILERS	75
01.321.080	CABLE TELEVISION FRANCHISE FEES	42,720
01.322.000	PERMITS - DRIVEWAYS	725
01.322.080	PERMITS - STREET/ROW EXCAVATION	1,000
	Total License & Permit Revenue	44,520
<hr/>		
FINES AND FORFEITS		
01.331.011	VEHICLE CODE / ORDINANCE VIOLATIONS	5,750
01.331.030	PROPERTY MAINTENANCE FEES	0
	Total Fines & Forfeits Revenue	5,750
<hr/>		
INTEREST AND RENT		
01.341.000	INTEREST ON CHECKING	43,000
01.342.020	RENT OF BUILDINGS	0
	Total Interest / Rent & Royalties	43,000
<hr/>		
STATE REVENUE		
01.352.530	AMERICAN RESCUE PLAN ACT FUND	363,098
01.354.015	RECYCLING/ACT 101	23,600
01.354.018	PENN DOT MULTIMODAL GRANT	60,362
70.354.000	DCNR PARK GRANT	0

EAST BUFFALO TOWNSHIP 2022 ANNUAL BUDGET GENERAL FUND REVENUE

ACCT. NO.	ACCOUNT	2022 BUDGET
01.355.001	PUBLIC UTILITY REALTY TAX (PURTA)	4,125
01.355.005	MUNICIPAL PENSION STATE AID	38,000
01.355.008	ALCOHOLIC BEVERAGE LICENSES	200
Total State Revenue		489,385
<u>LOCAL GOVERNMENT UNITS</u>		
01.354.000	OTHER LOCAL GOVERNMENT GRANTS	0
01.359.000	PAYMENTS IN LIEU OF TAXES (PILOT)	8,700
Total Local Government Revenue		8,700
<u>REVENUE FROM SERVICES</u>		
01.361.030	ZONING, SUBDIVISION, LAND DEVELOPMENT	55,775
01.362.044	SEWAGE PERMITS (SEO FEES)	2,660
01.363.050	ADAPTIVE TRAFFIC SIGNALS REIMBURSEMENT	1,440
01.364.050	SALE OF RECYCLABLE MATERIALS	1,750
01.365.050	ANIMAL CONTROL OFFICER REIMBURSEMENT	6,300
Total Service Fee Revenue		67,925
<u>MISCELLANEOUS REVENUE</u>		
01.380.000	MISCELLANEOUS REVENUE	0
01.387.000	HEALTH BENEFITS EMPLOYEE CONTRIBUTIONS	15,838
01.389.000	OTHER UNCLASSIFIED REVENUE	20,380
01.391.100	SALE OF GENERAL FIXED ASSETS	25,000
01.392.095	CAPITAL RESERVE TRANSFER	250,000
01.362.070	OPEB INVESTMENT FUND	20,000
Total Miscellaneous Revenue		331,218
TOTAL NON-TAX REVENUE		990,497
TOTAL REVENUE		4,796,366
TOTAL REVENUE + BEGINNING BALANCE		9,868,817

* REAL ESTATE TAX CURRENT YEAR MILLAGE RATE

Millage of 3.7 results in real estate taxation of \$3.70 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP 2022 ANNUAL BUDGET GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2022 BUDGET
PERSONNEL		
<u>ELECTED OFFICIALS</u>		
01.400.011	SUPERVISORS SALARIES	7,500
01.400.019	SUPERVISORS EMPLOYER TAXES	600
01.400.046	SUPERVISORS CONFERENCES	3,000
01.400.158	SUPERVISORS LIFE INSURANCE	1,000
	Total Elected Officials	12,100
<u>ADMINISTRATIVE STAFF</u>		
01.401.010	TOWNSHIP MANAGER SALARY	66,000
01.401.030	TOWNSHIP MANAGER TRAINING & CONFERENCES	1,000
01.401.331	TOWNSHIP MANAGER TRAVEL	0
01.405.014	ADMINISTRATIVE ASSISTANT WAGES	42,848
01.405.183	ADMINISTRATIVE ASSISTANT OVERTIME	2,966
01.405.046	ADMINISTRATIVE ASSISTANT TRAINING & CONF	1,000
01.405.331	ADMINISTRATIVE ASSISTANT MILEAGE REIMB	200
	Total Administrative Staff	114,014
<u>PUBLIC WORKS STAFF</u>		
01.430.014	PW ROADMASTER SALARY	77,070
01.430.018	PW EMPLOYEE WAGES	336,508
01.430.183	PW EMPLOYEE OVERTIME	5,000
01.430.365	PW EMPLOYEE RECYCLING WAGES	78,451
01.432.012	PW EMPLOYEE WINTER MAINTENANCE WAGES	25,000
	Total Public Works Staff	522,029
<u>EMPLOYEE BENEFITS (ALL NON UNIFORM)</u>		
01.483.030	PENSION CONTRIBUTION	38,000
01.487.198	GROUP LONG-TERM DISABILITY INSURANCE	2,300
01.487.199	LIFE INSURANCE	3,600
01.486.000	INSURANCE MISCELLANEOUS	0
01.487.159	GROUP DENTAL/MEDICAL/VISION INSURANCE	214,545
01.481.010	EMPLOYER PAID FICA (SOCIAL SECURITY)	35,123
01.481.030	EMPLOYER PAID UNEMPLOYMENT (PSATS)	7,100
01.481.020	EMPLOYER PAID MEDICARE	8,214
01.484.354	INSURANCE WORKERS COMPENSATION	20,791
01.487.196	NON-UNIFORM RETIREE HEALTH INSURANCES	29,507
	Total Employee Benefits	359,180
Total Personnel Expense		1,007,324

EAST BUFFALO TOWNSHIP 2022 ANNUAL BUDGET GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2022 BUDGET
OPERATING		
01.400.034	ADVERTISING AND PRINTING	3,000
01.400.420	DUES & SUBSCRIPTIONS	2,800
01.401.324	TOWNSHIP MANAGER CELLULAR TELEPHONE	660
01.405.324	CELLULAR TELEPHONE - ADMIN ASSISTANT	0
01.405.021	OFFICE SUPPLIES	3,500
01.405.325	POSTAGE	1,000
01.486.350	INSURANCE & BONDING	50,100
Total Operating Expense		61,060
FACILITY/BUILDINGS		
01.400.381	RENT OF LAND	2,500
01.405.030	OTHER SERVICES & CHARGES	8,000
01.405.070	OFFICE FURNITURE & EQUIPMENT	20,000
01.409.020	BUILDING SUPPLIES	5,000
01.409.321	TELEPHONE AND INTERNET	2,700
01.409.361	ELECTRIC MUNICIPAL COMPLEX	20,000
01.409.362	NATURAL GAS PUBLIC WORKS GARAGE (HEAT ONLY)	4,400
01.409.364	SEWAGE MUNICIPAL COMPLEX	700
01.409.365	REFUSE MUNICIPAL COMPLEX	1,000
01.409.366	WATER MUNICIPAL COMPLEX	2,050
01.409.371	REPAIRS & MAINTENANCE LAND	11,000
01.409.373	REPAIRS & MAINTENANCE BUILDINGS	18,000
Total Facility/Buildings Expense		95,350
OPERATING - PUBLIC WORKS		
01.426.022	RECYCLING OPERATING SUPPLIES	30,000
01.430.030	PW OTHER CHARGES	20,000
01.430.044	PW LAUNDRY SERVICES	7,540
01.430.231	GASOLINE	5,000
01.430.232	DIESEL	35,000
01.430.324	PW CELLULAR TELEPHONES	1,000
01.430.329	PW EMPLOYEE PAGERS	1,040
01.432.030	PW WINTER MAINTENANCE SUPPLIES	25,000
01.433.000	TRAFFIC CONTROL DEVICES (SIGNS & MARKINGS)	30,000
01.433.361	TRAFFIC SIGNAL ELECTRIC	3,600
01.433.374	TRAFFIC SIGNAL MAINTENANCE	10,000

EAST BUFFALO TOWNSHIP 2022 ANNUAL BUDGET GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2022 BUDGET
01.433.377	TRAFFIC SIGNAL & UCRT	518,371
01.436.000	STORM SEWERS & DRAINAGE	420,000
01.436.530	AMERICAN RESCUE PLAN FUNDS (OXFORD DRIVE)	726,197
01.437.000	EQUIPMENT REPAIRS & MAINTENANCE	60,000
01.437.384	EQUIPMENT RENTAL	15,000
01.438.000	STREET CONSTRUCTION/MAINTENANCE	850,000
Total Operating - Public Works Expense		2,757,748
CAPITAL PURCHASES - PUBLIC WORKS		
01.430.074	EQUIPMENT PURCHASES	135,000
Total Public Works Capital Expense		135,000
CAPITAL EXPENSES		
01.489.000	CONTINGENCY RESERVE	175,000
01.400.690	CAPITAL CONSTRUCTION - OTHER	100,000
01.400.710	CAPITAL PURCHASE - LAND	954,750
Total Capital Expenses		1,229,750
PROFESSIONAL SERVICES FEES		
01.400.031	OTHER PROFESSIONAL SERVICES	30,000
01.400.125	AUDITOR FEES	7,000
01.403.011	ELECTED TAX COLLECTOR WAGES (3.50) - RE	9,405
01.403.019	ELECTED TAX COLLECTOR EMPLOYER TAXES - RE	1,447
01.403.020	TAX COLLECTION SUPPLIES - RE	3,400
01.403.039	EI & LST COLLECTION FEES (BERKHEIMER)	27,000
01.404.031	SOLICITOR FEES	50,000
01.408.031	TOWNSHIP ENGINEERING FEES	45,000
01.413.031	PROPERTY MAINTENANCE FEES (CKCOG)	5,000
Total Professional Services Expenses		178,251
ANIMAL CONTROL		
01.419.018	ANIMAL ENFORCEMENT OFFICER WAGES	7,500
01.419.019	ANIMAL ENFORCEMENT OFFICER EMPLOYER TAXES	815
01.419.020	ANIMAL ENFORCEMENT SUPPLIES	500
Total Animal Control		8,815

EAST BUFFALO TOWNSHIP 2022 ANNUAL BUDGET GENERAL FUND EXPENSES

ACCT. NO.	ACCOUNT	2022 BUDGET
PLANNING AND ZONING		
01.414.019	PLANNING COMMISSION EMPLOYER TAXES	165
01.414.031	PLANNING/ZONING PROFESSIONAL SERVICES	20,000
01.414.034	PLANNING/ZONING ADVERTISING	2,500
01.414.045	PLANNING/ZONING CONTRACTED SERVICES (CK-COG)	52,500
01.414.140	PLANNING COMMISSION MEMBERS STIPEND	2,100
Total Planning & Zoning Expense		77,265
PUBLIC SAFETY		
01.410.000	REGIONAL POLICE SERVICES	1,040,631
01.410.159	POLICE RETIREE HEALTH INSURANCE	92,803
01.410.163	POLICE RETIREE HEALTH REIMBURSEMENT (DEDUCTIBLE/	600
01.415.030	EMERGENCY MANAGEMENT (EMC)	250
Total Public Safety Expense		1,134,284
RECREATION AND CULTURE		
01.451.053	RECREATION AUTHORITY	125,596
01.454.371	PARK LAND MAINTENANCE	13,000
01.454.373	PARK BUILDING MAINTENANCE	0
01.492.071	FAIRGROUND ROAD PARK RESTORATION	475,000
Total Recreation and Cultural		613,596
SEWAGE OFFICER		
01.429.114	SEWAGE ENFORCEMENT OFFICER FEES	3,000
Total Sewage Officer		215
DEBT SERVICE		
01.258.010	MORTGAGE - PRINCIPAL	102,356
01.472.010	MORTGAGE - INTEREST	27,093
Total Debt Service		129,450
TOTAL GENERAL FUND EXPENDITURES		7,749,545
BEGINNING BALANACE + REVENUE		9,868,817
ENDING BALANCE		2,119,272

EAST BUFFALO TOWNSHIP 2022 ANNUAL BUDGET FIRE DEPARTMENT FUND

		MILLAGE RATE *	0.45
ACCT. NO.	ACCOUNT	2022 BUDGET	
03.100.000	PROJECTED BEGINNING BALANCE		185,767
REVENUE			
03.239.000	GRANT FIREMEN'S RELIEF ASC.		42,411
03.301.010	TAXES CURRENT		236,536
03.301.020	TAXES PRIOR YEARS		3,000
03.341.000	INTEREST		670
	Total Fire Fund Revenue		282,617
EXPENSES			
03.403.011	TAX COLLECTOR - WAGES & EMPLOYER EXPENSES		2,713
03.411.354	FIRE-WORKERS COMP. INSUR.		12,070
03.411.050	CONTRIBUTION TO FIRE CO.		202,675
03.411.055	CONTRIBUTION TO FIRE RELIEF		42,411
	Total Fire Fund Expenses		259,869
		ENDING BALANCE	208,515

* William Cameron Engine Company is funded in part by municipal contributions.
East Buffalo Township generates this funding through real estate tax assessments for all non-exempt properties.

Millage of 0.45 results in real estate taxation of \$0.45 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP 2022 ANNUAL BUDGET WATER HYDRANT FUND

		MILLAGE RATE*	0.06
ACCT. NO.	ACCOUNT	2022 BUDGET	
	PROJECTED BEGINNING BALANCE		62,678
<u>REVENUE</u>			
06.301.010	TAXES CURRENT		20,270
06.301.020	TAXES PRIOR YEARS		714
06.341.000	INTEREST		436
	Total Water Hydrants Revenue		21,420
<u>EXPENSES</u>			
06.403.011	TAX COLLECTOR - WAGES & EMPLOYER EXPENSES		2,713
06.409.366	HYDRANT RENTAL		24,376
	Total Water Hydrants Expenses		27,089
		ENDING BALANCE	57,009

* This presentation includes the reduction in the millage from 0.08 to 0.06 for budget year 2020.
 Tax is assessed on all non-exempt properties within 780 feet of a hydrant.
 Millage of 0.06 results in real estate taxation of \$0.06 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP 2022 ANNUAL BUDGET STREET LIGHTS FUND

		MILLAGE RATE	0.05
ACCT. NO.	ACCOUNT	2022 BUDGET	
02.100.000	PROJECTED BEGINNING BALANCE		89,245
REVENUE			
02.301.010	TAXES CURRENT		25,806
02.301.020	TAXES PRIOR YEARS		650
02.341.000	INTEREST		730
	Total Light Fund Revenue		27,186
EXPENSES			
02.403.011	TAX COLLECTOR - WAGES & EMPLOYER EXPENSES		2,713
02.409.361	LIGHT BILL		33,528
	Total Light Fund Expenses		36,241
		ENDING BALANCE	80,190

* This presentation includes a reduction of the millage rate from 0.07 to 0.05 for budget year 2020.
 Tax is assessed on all non-exempt properties.
 Millage of 0.05 results in real estate taxation of \$0.05 per \$1,000 of assessed property value.

EAST BUFFALO TOWNSHIP 2022 ANNUAL BUDGET MUNICIPAL LIQUID FUELS

ACCT. NO.	ACCOUNT	2022 BUDGET
35.100.000	PROJECTED BEGINNING BALANCE	301,733
<u>REVENUE</u>		
35.355.005	STATE LIQUID FUELS AID	257,733
	TURNBACK PROGRAM	16,520
35.341.000	INTEREST	3,000
	Total Liquid Fuels Revenue	277,253
<u>EXPENSES</u>		
35.430.074	TOTAL MAJOR PURCHASES	0
35.432.000	SNOW REMOVAL	48,000
35.433.000	SIGNALS & SIGNS	30,000
35.438.000	ROAD MAINTENANCE	400,000
	Total Liquid Fuels Expenses	478,000
ENDING BALANCE		100,986

Municipal Liquid Fuels (Act 655): State funding, a portion of which is based on the State's Motor License Fund taxes (vehicle fuel taxes). The actual allocation may be affected by changes in consumption or wholesale prices. Municipal allocations are based on population and miles of roads on their approved Liquid Fuels Inventory. Funds can be spent for specific purposes related to street/road improvements.

**EAST BUFFALO TOWNSHIP
2022 ANNUAL BUDGET
CAPITAL RESERVE**

ACCT. NO.	ACCOUNT	2022 BUDGET
PROJECTED BEGINNING BALANCE		2,364,851
95.100.000	CAPITAL RESERVE	313,198
95.100.002	EQUIPMENT RESERVE	401,653
95.100.004	STREET/ROAD MAINTENANCE	775,000
95.100.005	MUNICIPAL COMPLEX	225,000
95.100.006	PARKS & RECREATION	650,000
REVENUE		
95.100.000	CAPITAL RESERVE IN GENERAL FUND	0
95.100.002	EQUIPMENT RESERVE	0
95.100.004	STREET/ROAD MAINTENANCE	225,000
95.100.005	MUNICIPAL COMPLEX	0
95.100.006	PARKS & RECREATION	0
95.100.341	INTEREST SAVINGS	15,812
Total Capital Reserve Revenue		240,812
EXPENSES		
95.100.000	CAPITAL RESERVE IN GENERAL FUND	0
95.100.002	EQUIPMENT RESERVE	0
95.100.004	STREET/ROAD MAINTENANCE	0
95.100.005	MUNICIPAL COMPLEX	0
95.100.006	PARKS & RECREATION	0
Total Expenditures		0
ENDING BALANCE		
95.100.000	CAPITAL RESERVE	329,009
95.100.002	EQUIPMENT RESERVE	401,653
95.100.004	STREET/ROAD MAINTENANCE	1,000,000
95.100.005	MUNICIPAL COMPLEX	225,000
95.100.006	PARKS & RECREATION	650,000
ENDING BALANCE		2,605,663